

TAMRA L. FARIS,	:	
	:	
<i>Defendant-Appellant,</i>	:	
	:	
vs.	:	
	:	
GORDON TAYLOR,	:	Supreme Court No. <b>S-17807</b>
	:	
<i>Plaintiff-Appellee.</i>	:	
	:	Superior Court Case No.1JU-13-00757CI
	:	Prior Appeal: Case No. S-16762
	:	

17 March 2022  
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**IN THE SUPERIOR COURT FOR THE STATE OF ALASKA  
FIRST JUDICIAL DISTRICT AT JUNEAU**

GORDON TAYLOR,

Plaintiff,

v.

TAMRA FARIS,

Defendant.

**FILED IN CHAMBERS**  
STATE OF ALASKA  
FIRST JUDICIAL DISTRICT AT JUNEAU  
BY: EAA ON: March 7, 2022

Case No. 1JU-13-00757 CI

**ORDER REDUCING VALUE OF ACCOUNT TO JUDGMENT AND GIVING  
NOTICE OF FINAL JUDGMENT ISSUED ON FEBRUARY 26, 2021**

The Court issued its Final Property Division on Remand on February 26, 2021. Since that time, however, litigation related to the enforcement of that order has continued, due solely to Ms. Faris's refusal to comply with the Court's orders to distribute the marital property.

1. The Court was apprised at a hearing on March 4, 2022 that the QDROs signed by the Court on April 23, 2020 have still not been implemented by the Plan Administrators. As to her share of Mr. Taylor's retirement benefits, Ms. Faris's (allegedly) refuses to sign the document required by the State of Alaska Public Employees' Retirement System necessary to accept her benefit payment. As to her retirement account and the benefits owed Mr. Taylor, Ms. Faris sent a letter to the US Office of Personnel Management which is (allegedly) under legal review by the Federal government, and which has resulted in OPM refusing to initiate payments to Mr. Taylor under the Civil Service Retirement System QDRO. The Court has not been asked to address this issue.

2. As part of the original property division ordered by Judge Menendez in 2017, Mr. Taylor was awarded a Roth IRA (American Century account xxxx1501), which the Court found

to be a marital account held in Ms. Faris's name alone.<sup>1</sup> This Court did not change that allocation when it redistributed the property on remand. In its February 26, 2021 Final Property Division on Remand, the Court confirmed that the American Century xxxx1501 account remained awarded to Mr. Taylor.<sup>2</sup>

In recent filings, Mr. Taylor has presented account statements from the American Century xxxx1501 account indicating that Ms. Faris emptied the account of all funds sometime between June 30, 2021 and September 30, 2021. According to an American Century Investments Quarterly Statement provided by Mr. Taylor, the account was worth \$84,326.29 as of June 30, 2021, but by September 30, 2021, all of the money had been withdrawn.<sup>3</sup> Ms. Faris does not dispute (nor does she admit) she withdrew the funds leaving the account empty.

Mr. Taylor has asked the Court to hold Ms. Faris in contempt, up to and including having her jailed and imposing fines of \$1,000 each day until the account – with the money returned – is transferred to him. As explained on the record on March 4, 2021, because the Court finds that reducing the value of the account to judgment will make Mr. Taylor whole, the Court will reduce the amount owed to judgment.<sup>4</sup> As stated on the record by counsel for Mr. Taylor, the amount owed is \$84,326.29.

The Court also finds it appropriate to award Mr. Taylor his attorney's fees incurred in

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<sup>1</sup> Order Dividing the Marital Estate of Tamra Faris and Gordon Taylor, p. 39 (1JU-13-00757 CI) (May 10, 2017). Though the parties were each ordered to take all steps necessary to distribute the property in accordance with the Court's order by July 10, 2017, they did not do so.

<sup>2</sup> Final Property Division on Remand, p. 18 (1JU-13-00757 CI) (Feb. 26, 2021).

<sup>3</sup> Status Report and Motion for Extension of Time, Exh. 1 (1JU-13-00757 CI) (Nov. 17, 2021).

<sup>4</sup> The Court understands that there is some loss of taxable benefit given that the funds were held in a Roth IRA. But any value attributed to that fact was not accounted for in distributing the marital estate originally, and the Court finds it would be unfair to do so now.


trying to get Ms. Faris to comply with the property division ordered by the Court. In consideration of Ms. Faris's willful refusal to comply<sup>5</sup> (which the Court understands is based on her steadfast objection to the property division), the Court awards Mr. Taylor his actual attorney's fees incurred in bringing the Motion for Order to Show Cause related to the American Century account issue.<sup>6</sup>

**IT IS ORDERED:**

1. Mr. Taylor shall submit a motion for attorney's fees incurred in connection with his efforts to enforce the Court's order related to the American Century xxxx1501 account.
2. Ms. Faris may have 10 days to object to the amount of fees.
3. Mr. Taylor may either submit one final judgment reflecting both the value of the American Century account and the attorney's fees awarded him after the Court decides that issue, or may submit separate judgments.
4. Ms. Faris has **TEN (10) days** to submit payment in full to Mr. Taylor. If payment is not made in full within ten days of the distribution of the signed judgment, the Court will consider awarding Mr. Taylor his full attorney's fees incurred in connection with executing upon the judgment.

Entered at Juneau, Alaska on March 7, 2022.

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\_\_\_\_\_  
Amy Mead  
Superior Court Judge



<sup>5</sup> The Court made findings on the record on March 4, 2022 regarding Ms. Faris's willful conduct.

<sup>6</sup> CR 82(b)(3).